

## Nebraska Multiple Schedule of Receipts

**FORM 73 MFR**[illegible]

## INSTRUCTIONS FOR THE NEBRASKA MULTIPLE SCHEDULE OF RECEIPTS (MFR)

All Nebraska tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel received. With the exception of the following, the information to be input in most columns is self-explanatory:

**Column 2.** Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

**Column 4.** Valid Modes of transportation are:

<b>J</b> = Truck	<b>PL</b> = Pipeline	<b>B</b> = Barge
<b>R</b> = Railroad	<b>GS</b> = Gas Station	<b>S</b> = Ship

**Column 5.** The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two letter state abbreviation.

**Column 6.** The destination is the location to which the product was transferred. Enter the two letter state abbreviation or the IRS terminal code if appropriate.

**Column 9.** Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the seller's disbursement schedule (MM/DD/YY). (Do not use the invoice date if it is different than the date of transfer of title or possession.)

**Column 10.** Bill of lading number is the most commonly reported document number and is normally used to report full-load transactions. An invoice number will be used to report receipt of product removed from the seller's storage. The document number must be identical to the document number reported on the seller's disbursement schedule.

### Filing Reminders:

MFR's are not completed for the following products. Kerosene is reported either on the disbursement schedule or on Line 4 of the return. Propane and other compressed fuels are reported ONLY on Line 4 of the return. Tax on these fuel types is due when those gallons are sold tax-paid, used in a taxable manner, or blended with another motor fuel.

Dyed diesel is not subject to the motor fuel tax; however, the Petroleum Release Remedial Action Fee (PRF) does apply to dyed diesel. By reporting the dyed diesel on this schedule, the PRF Fee is automatically calculated. Motor fuel tax is not calculated on the dyed diesel.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed on the Motor Fuels website located at:  
<http://www.revenue.state.ne.us/fuels/index.htm>